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7 **BEFORE THE**  
8 **CALIFORNIA BOARD OF ACCOUNTANCY**  
9 **DEPARTMENT OF CONSUMER AFFAIRS**  
10 **STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

Case No. AC-2013-23

12 **ERIK LLOYD TIGARD**  
13 **3822 Albatross Street, Apartment 6**  
14 **San Diego, California 92103**

**DEFAULT DECISION AND ORDER**

15 **Certified Public Accountant Certificate**  
16 **No. 85529**

[Gov. Code, §11520]

17 Respondent.

18 **FINDINGS OF FACT**

19 1. On or about January 17, 2013, Complainant Patti Bowers, in her official capacity as  
20 the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs,  
21 filed Accusation No. AC-2013-23 against Erik Lloyd Tigard (Respondent) before the California  
22 Board of Accountancy. (Accusation attached as Exhibit A.)

23 2. On or about January 31, 2003, the California Board of Accountancy (CBA) issued  
24 Certified Public Accountant Certificate No. 85529 to Respondent. The Certified Public  
25 Accountant Certificate was in full force and effect at all times relevant to the charges brought in  
26 Accusation No. AC-2013-23 and will expire on June 30, 2013, unless renewed.

27 3. On or about January 23, 2013, Respondent was served by Certified and First Class  
28 Mail copies of the Accusation No. AC-2013-23, Statement to Respondent, Notice of Defense,  
Request for Discovery, and Discovery Statutes (Government Code sections 11507.5, 11507.6,

1 and 11507.7) at Respondent's address of record which, pursuant to California Code of  
2 Regulations, title 16, section 3, is required to be reported and maintained with the CBA.  
3 Respondent's address of record was and is: 3822 Albatross Street, Apartment 6, San Diego,  
4 California 92103.

5 4. Service of the Accusation was effective as a matter of law under the provisions of  
6 Government Code section 11505, subdivision (c) and/or Business & Professions Code section  
7 124.

8 5. Government Code section 11506 states, in pertinent part:

9 (c) The respondent shall be entitled to a hearing on the merits if the respondent  
10 files a notice of defense, and the notice shall be deemed a specific denial of all parts  
11 of the accusation not expressly admitted. Failure to file a notice of defense shall  
constitute a waiver of respondent's right to a hearing, but the agency in its discretion  
may nevertheless grant a hearing.

12 6. Respondent failed to file a Notice of Defense within 15 days after service upon him  
13 of the Accusation, and therefore waived his right to a hearing on the merits of Accusation No.  
14 AC-2013-23.

15 7. California Government Code section 11520 states, in pertinent part:

16 (a) If the respondent either fails to file a notice of defense or to appear at the  
17 hearing, the agency may take action based upon the respondent's express admissions  
18 or upon other evidence and affidavits may be used as evidence without any notice to  
respondent.

19 8. Pursuant to its authority under Government Code section 11520, the CBA finds  
20 Respondent is in default. The CBA will take action without further hearing and, based on the  
21 relevant evidence contained in the Default Decision Evidence Packet in this matter, as well as  
22 taking official notice of all the investigatory reports, exhibits and statements contained therein on  
23 file at the CBA's offices regarding the allegations contained in Accusation No. AC-2013-23, finds  
24 that the charges and allegations in Accusation No. AC-2013-23, are separately and severally,  
25 found to be true and correct by clear and convincing evidence.

26 9. Taking official notice of its own internal records, pursuant to Business and  
27 Professions Code section 5107, it is hereby determined that the reasonable costs for Investigation  
28 and Enforcement is \$2,917.76 as of February 22, 2013.

**DETERMINATION OF ISSUES**

1. Based on the foregoing findings of fact, Respondent Erik Lloyd Tigard has subjected his Certified Public Accountant Certificate No. 85529 to discipline.

2. The agency has jurisdiction to adjudicate this case by default.

3. The CBA is authorized to revoke Respondent's Certified Public Accountant Certificate based upon violations of Business and Professions Code section 5100 (a) and section 490 for criminal convictions that are substantially related to the qualifications, functions and duties of a licensed CPA as alleged in the Accusation which are supported by the evidence contained in the Default Decision Evidence Packet in this case;

a. On or about March 10, 2011, Respondent was convicted by a plea of guilty to a misdemeanor violation of Vehicle Code section 23152 (b), driving under the influence with a blood alcohol level in excess of .19;

b. On or about April 30, 2012, Respondent was convicted by a plea of guilty to a misdemeanor violation of Vehicle Code section 23152 (b), driving under the influence with a blood alcohol level in excess of .08;

c. On or about April 30, 2012, Respondent was convicted by a plea of guilty to a felony violation of Health & Safety Code section 11350 (a), unlawful possession of a controlled substance, to wit, cocaine.

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**ORDER**

IT IS SO ORDERED that Certified Public Accountant Certificate No. 85529, heretofore issued to Respondent Erik Lloyd Tigard, is revoked.

Pursuant to Government Code section 11520, subdivision (c), Respondent may serve a written motion requesting that the Decision be vacated and stating the grounds relied on within seven (7) days after service of the Decision on Respondent. The agency in its discretion may vacate the Decision and grant a hearing on a showing of good cause, as defined in the statute.

This Decision shall become effective on APRIL 28, 2013

It is so ORDERED MARCH 29, 2013

  
\_\_\_\_\_  
FOR THE CALIFORNIA BOARD OF  
ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS

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Attachment:  
Exhibit A: Accusation

# Exhibit A

Accusation

1 KAMALA D. HARRIS  
Attorney General of California  
2 JAMES M. LEDAKIS  
Supervising Deputy Attorney General  
3 DAVID E. HAUSFELD  
Deputy Attorney General  
4 State Bar No. 110639  
110 West "A" Street, Suite 1100  
5 San Diego, CA 92101  
P.O. Box 85266  
6 San Diego, CA 92186-5266  
Telephone: (619) 645-2025  
7 Facsimile: (619) 645-2061  
*Attorneys for Complainant*

8  
9 **BEFORE THE**  
**CALIFORNIA BOARD OF ACCOUNTANCY**  
10 **DEPARTMENT OF CONSUMER AFFAIRS**  
**STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

Case No. AC-2013-23

12 **ERIK LLOYD TIGARD**  
13 **3822 Albatross Street, Apartment 6**  
14 **San Diego, California 92103**

**A C C U S A T I O N**

15 **Certified Public Accountant Certificate No.**  
**CPA 85529**

16 Respondent.

17  
18 Complainant alleges:

19 **PARTIES**

- 20 1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as  
21 the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.  
22 2. On or about January 31, 2003, the California Board of Accountancy issued Certified  
23 Public Accountant Certificate Number CPA 85529 to Erik Lloyd Tigard (Respondent). The  
24 Certified Public Accountant Certificate was in full force and effect at all times relevant to the  
25 charges brought herein and will expire on June 30, 2013, unless renewed.

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1 8. Section 5106 states:

2 A plea or verdict of guilty or a conviction following a plea of nolo contendere  
3 is deemed to be a conviction within the meaning of this article. The record of the  
4 conviction shall be conclusive evidence thereof. The board may order the certificate  
5 or permit suspended or revoked, or may decline to issue a certificate or permit,  
6 when the time for appeal has elapsed, or the judgment of conviction has been  
7 affirmed on appeal or when an order granting probation is made, suspending the  
8 imposition of sentence, irrespective of a subsequent order under the provisions of  
9 Section 1203.4 of the Penal Code allowing such person to withdraw his plea of  
10 guilty and to enter a plea of not guilty, or setting aside the verdict of guilty or  
11 dismissing the accusation, information or indictment.

### 12 REGULATORY PROVISIONS

13 9. Title 16 of the California Code of Regulations, section 99, states, in pertinent part:

14 For the purposes of denial, suspension, or revocation of a certificate or  
15 permit pursuant to Division 1.5 (commencing with Section 475) of the Business  
16 and Professions Code, a crime or act shall be considered to be substantially related  
17 to the qualifications, functions or duties of a certified public accountant or public  
18 accountant if to a substantial degree it evidences present or potential unfitness of a  
19 certified public accountant or public accountant to perform the functions  
20 authorized by his or her certificate or permit in a manner consistent with the public  
21 health, safety, or welfare. Such crimes or acts shall include but not be limited to  
22 those involving the following:

23 (a) Dishonesty, fraud, or breach of fiduciary responsibility of any kind;

24 . . . .

25 (d) Violation of any of the provisions of Chapter 1, Division III of the  
26 Business and Professions Code or willful violation of any rule or regulation of the  
27 board.

### 28 COST RECOVERY

10. Section 5107(a) of the Code states:

The executive officer of the board may request the administrative law judge,  
as part of the proposed decision in a disciplinary proceeding, to direct any holder of  
a permit or certificate found to have committed a violation or violations of this  
chapter to pay to the board all reasonable costs of investigation and prosecution of  
the case, including, but not limited to, attorneys' fees. The board shall not recover  
costs incurred at the administrative hearing.

### FIRST CAUSE FOR DISCIPLINE

(March 10, 2011 Criminal Conviction for Driving Under the Influence on January 22, 2011)

11. Respondent has subjected his license to disciplinary action for unprofessional conduct  
under Code sections 5100(a) and 490 in that he was convicted of a crime substantially related to



1 the qualifications, functions or duties of a licensee. The circumstances surrounding the  
2 conviction are as follows:

3 12. On or about January 22, 2011, Respondent was driving his vehicle while intoxicated.  
4 He was arrested and charged with two Vehicle Code violations: driving under the influence, and  
5 driving with a measurable blood alcohol in excess of .08 percent by weight.

6 13. On or about March 10, 2011, in a criminal proceeding entitled *People v. Erik Lloyd*  
7 *Tigard* in San Diego County Superior Court, Case Number M126039, Respondent was convicted  
8 by a plea of guilty to a misdemeanor violation of Vehicle Code section 23152 (b), driving under  
9 the influence with a blood alcohol level in excess of .19.

10 14. In consideration of the guilty plea to violation of Vehicle Code section 23152 (b), the  
11 remaining charge was dismissed. The dismissed charge was for a violation of Vehicle Code  
12 section 23152 (a), a misdemeanor, driving under the influence.

13 15. As part of his criminal sentencing following the guilty plea to a violation of Vehicle  
14 Code section 23152 (b), Respondent was placed on five years of summary probation; ordered to  
15 pay fees and fines; enroll in a first conviction alcohol program and enroll in a three day public  
16 service program.

#### 17 **SECOND CAUSE FOR DISCIPLINE**

18 **(April 30, 2012 Criminal Conviction for Driving under the Influence**  
19 **on November 23, 2011, with a Prior Conviction)**

20 16. Respondent has subjected his license to disciplinary action for unprofessional conduct  
21 under Code sections 5100(a) and 490 in that he was convicted of a crime substantially related to  
22 the qualifications, functions or duties of a licensee. The circumstances surrounding the  
23 conviction are as follows:

24 17. On or about November 23, 2011, Respondent was driving his vehicle while  
25 intoxicated. He was arrested and charged with two Vehicle Code violations: driving under the  
26 influence, and driving with a measurable blood alcohol in excess of .08 percent by weight and  
27 with enhancements on both charges for having a prior conviction for a violation of Vehicle Code  
28 section 23152 (b).

1 18. On or about April 30, 2012, in a criminal proceeding entitled *People v. Erik Lloyd*  
2 *Tigard* in San Diego County Superior Court, Case Number M142244, Respondent was convicted  
3 by a plea of guilty to a misdemeanor violation of Vehicle Code section 23152 (b), driving under  
4 the influence with a blood alcohol level in excess of .08.

5 19. In consideration of the guilty plea to violation of Vehicle Code section 23152 (b), the  
6 remaining charge was dismissed. The dismissed charge was for a violation of Vehicle Code  
7 section 23152 (a), a misdemeanor, driving under the influence.

8 20. As part of his criminal sentencing following the guilty plea to a violation of Vehicle  
9 Code section 23152 (b), Respondent was placed on five years of summary probation; ordered to  
10 pay fees and fines; enroll in a multiple conviction alcohol program, enroll in a twenty day public  
11 service program and enroll in an eighty day volunteer work program.

12 **THIRD CAUSE FOR DISCIPLINE**

13 **(April 30, 2012 Criminal Conviction for Possession of a Controlled Substance**  
14 **on February 10, 2012)**

15 21. Respondent has subjected his license to disciplinary action for unprofessional conduct  
16 under Code sections 5100(a) and 490 in that he was convicted of a crime substantially related to  
17 the qualifications, functions or duties of a licensee. The circumstances surrounding the  
18 conviction are as follows:

19 22. On or about February 10, 2012 Respondent was arrested for being in possession of a  
20 controlled substance.

21 23. On or about April 30, 2012, in a criminal proceeding entitled *People v. Erik Lloyd*  
22 *Tigard* in San Diego County Superior Court, Case Number CD239380, Respondent was  
23 convicted by a plea of guilty to a felony violation of Health & Safety Code section 11350 (a),  
24 unlawful possession of a controlled substance, to wit, cocaine.

25 24. In addition to the sentencing terms listed in paragraph 20, above, Respondent was  
26 required to enroll in and complete a Lasting Recovery drug treatment program within 18 months  
27 of his sentencing on April 30, 2012.

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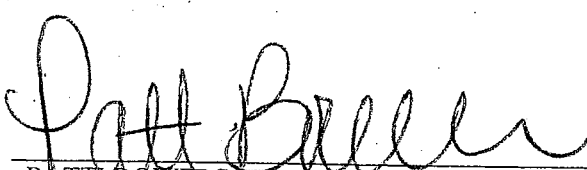
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**PRAYER**

WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the California Board of Accountancy issue a decision:

1. Revoking or suspending or otherwise imposing discipline upon Certified Public Accountant Certificate Number CPA 85529, issued to Erik Lloyd Tigard;
2. Ordering Erik Lloyd Tigard to pay the California Board of Accountancy the reasonable costs of the investigation and enforcement of this case, pursuant to Business and Professions Code section 5107;
3. Taking such other and further action as deemed necessary and proper.

DATED: 1-17-2013

  
PATTI BOWERS  
Executive Officer  
California Board of Accountancy  
Department of Consumer Affairs  
State of California  
*Complainant*

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